

EXHIBIT M

P#96:802 R=94%

ID: IRS COUNSEL SD

FEB-27-2008 09:53AM Form: 53AM

FB
DP
PLEASE COMPLETE THIS INFORMATION
RECORDING REQUESTED BY:

INTERNAL REVENUE SERVICE

AND WHEN RECORDED MAIL TO:

Internal Revenue Service
Attn: S. Hernandez, Revenue Officer
24000 Avila Road MS 5905
Laguna Niguel, CA 92677

THIS SPACE IS FOR RECORDERS USE ONLY

FEB 27, 2008 8:21 AM

OFFICIAL RECORDS
SAN DIEGO COUNTY RECORDER'S OFFICE
GREGORY J. SMITH, COUNTY RECORDER
FEE: 12.00

PAGES: 2

Certificate of Release of Federal Tax Lien

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ADDITIONAL RECORDING FEE APPLIES

Form 668(Z)
(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Small Business/Self Employed Area: 7	Serial Number 265212205	For Use by Recording Office
<p>I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>January 3, 2006</u>, is authorized to note the books to show the release of this lien for these taxes and additions.</p>		County Recorder Recording Information: 2006-0000691
<p>Name of Taxpayer Toothacre & Pederson, A Partnership Rod M Toothacre, A Partner & Charles Pederson, A Partner</p>		
<p>Residence 4180 La Jolla Village Drive Ste 400 La Jolla, CA 92037-1473</p>		

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12-31-1991	95-327- XXXXXXXXXX	09-21-1992	N/A	\$8,869.76
Place of Filing County Recorder San Diego County San Diego, CA 92101				Total	\$8,869.76

This notice was prepared and signed at Laguna Niguel, CA, on this, the 22nd day of February, 2008.

Signature

Saul Hernandez, Employee # - 33-08844

Title

AIQ Advisor, Phone # - 949-389-4088 27976704

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 408)

Part 1 - Recording Office

Form 668(Z) (Rev. 10-1999)

Page: 004 R=94%

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Feb-27-2008 09:53AM From: [REDACTED]

DOC # 2008-0099855



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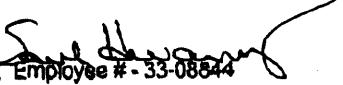
Form 668(Z)
(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Small Business/Self Employed Area: 7		Serial Number 265212205	For Use by Recording Office		
<p>I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>December 22, 2005</u>, is authorized to note the books to show the release of this lien for these taxes and additions.</p> <p>Name of Taxpayer Toothacre & Pederson, A Partnership Rod M Toothacre, A Partner & Charles Pederson, A Partner</p> <p>Residence 4180 La Jolla Village Drive Ste 400 La Jolla, CA 92037-1473</p>					
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12-31-1991	95-327- XXXXXXXXXX	09-21-1992	N/A	\$8,869.76
Place of Filing County Recorder San Diego County San Diego, CA 92101					Total \$8,869.76

This notice was prepared and signed at Laguna Niguel, CA, on this, the 22nd day of February, 2008.

Signature 	Title AIQ Advisor, Phone # - 949-389-4088 27976704
Saul Hernandez, Employee # - 33-08544	

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 1 - Recording Office

Form 668(Z) (Rev. 10-1999)

Page: 006 R=94%

ID: IRS COUNSEL SD

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To: 2023070054

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FEB-27-2008 09:53AM

From:

DOC # 2008-0099856



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Laguna Niguel, CA 92677

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FEB-27-2008 09:53AM

Form 668(Z)
(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Small Business/Self Employed Area: 7	Serial Number 265212405	For Use by Recording Office
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<p>Name of Taxpayer Toothacre & Pederson, A Partnership Rod M Toothacre, A Partner & Charles Pederson, A Partner</p>		
<p>Residence 4180 La Jolla Village Drive Ste 400 La Jolla, CA 92037-1473</p>		

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12-31-1991	95-327- ██████████	03-23-1992	N/A	\$11,951.77
941	03-31-1992	95-324- ██████████	06-15-1992	N/A	\$10,206.88
Place of Filing County Recorder San Diego County San Diego, CA 92101					Total \$22,158.65

This notice was prepared and signed at Laguna Niguel, CA, on this, the 22nd day of February, 2008.

Signature

Saul Hernandez, Employee # - 33-08842

Title

AIQ Advisor, Phone # - 949-389-4088 27976704

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-166, 1971-2 C.B. 409)

Part 1 - Recording Office

Form 668(Z) (Rev. 10-1999)

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ID:IRS COUNSEL SD

6195576581

To: 2023070054

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FEB-27-2008 09:54AM Form: 54RM

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